

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

WEIL, GOTSHAL & MANGES LLP  
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Shai Y. Waisman  
Randi W. Singer

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11 Case No.  
 :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
 :  
Debtors. : (Jointly Administered)  
-----X

**NOTICE OF HEARING ON DEBTORS' THIRTY-EIGHTH  
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**PLEASE TAKE NOTICE** that on September 13, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their thirty-eighth omnibus objection to claims (the "Debtors' Thirty-Eighth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Thirty-Eighth Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, **October 27, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors' Thirty-Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **October 18, 2010 at 4:00 p.m. (Eastern Time)** (the "Response").

Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ Thirty-Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Thirty-Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 13, 2010  
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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Attorneys for Debtors

and Debtors in Possession

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**DEBTORS' THIRTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**Relief Requested**

1. The Debtors file this Thirty-Eighth omnibus objection to claims (the “Thirty-Eighth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently-filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Amended and Superseded Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any basis.

3. This Thirty-Eighth Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with

respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any basis to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Background**

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**The Amended and Superseded Claims Should Be Disallowed and Expunged**

9. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, Debtors have determined that each Amended and Superseded Claim on Exhibit A has been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent claims filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at \*1 n.1 (Bankr. S.D.N.Y. Oct.

5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superceded by the Amended Claim, it was disallowed and expunged . . . .”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at \*4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on Exhibit A.<sup>1</sup> The Surviving Claims will remain on the claims register subject to further objections on any basis.

### **Notice**

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Thirty-Eighth Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], on (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission;

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<sup>1</sup> Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.



(v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases.

The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 13, 2010  
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	A.B.J, KRISTEN VEERSTRAAT 39 BOXMEER, 5031 JM NETHERLANDS	10/13/2009	08-13555 (JMP)	39742	\$707,550.00	KRISTEN, A.B.J. VEERSTRAAT 39 5831 JM BOXMEER, NETHERLANDS	10/27/2009	08-13555 (JMP)	47631	\$707,550.00
2	ADVANCED MICRO DEVICES, INC. ATTN: CHRIS JACOBS 7171 SOUTHWEST PARKWAY, B100.3 AUSTIN, TX 78735	09/17/2009	08-13893 (JMP)	64038	\$30,000,000.00	ADVANCED MICRO DEVICES INC ATTENTION: CHRIS JACOBS, ASSISTANT GENERAL COUNSEL 7171 SOUTHWEST PARKWAY, B100.3 AUSTIN, TX 78735	06/14/2010	08-13893 (JMP)	66833	\$18,000,000.00
3	ALBUQUERQUE, MARIA DE LOURDES SILVA ALAMEDA ALTO DA BARRA NO 6 3 0 ESQ. OEIRAS, 2780-179 PORTUGAL	10/05/2009	08-13555 (JMP)	36338	\$74,457.59	DE LOURDES SILVA ALBUQUERQUE, MARIA ALAMEDA ALTO DA PARRA NO. 6 3RD ESQ 2780-179 OEIRAS, PORTUGAL	10/21/2009	08-13555 (JMP)	42961	\$74,457.59
4	ALEXANDRE FERREIRA VARGAS SOVERAL, PEDRO URBANIZACAO AREIAS VALE LT 198 RIO MAIOR, 2040-087 PORTUGAL	10/13/2009	08-13555 (JMP)	37637	\$25,507.92	PEDRO ALEXANDRE FERREIRA VARGAS SOVERAL URBANIZACAO AREIAS VALE LT 198 RIO MAIOR, 2040-087 PORTUGAL	10/27/2009	08-13555 (JMP)	49427	\$25,507.92

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	AMP CAPITAL INVESTORS LTD - EFM INTERNATIONAL SHARE FUND 4 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13888 (JMP)	23688	\$910,424.08*	AMP CAPITAL INVESTORS LIMITED-EFM INTERNATIONAL SHARE FUND 4 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13888 (JMP)	66857	\$908,794.04
6	AMP CAPITAL INVESTORS LTD - EFM INTERNATIONAL SHARE FUND 4 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13555 (JMP)	23689	\$908,794.04*	AMP CAPITAL INVESTORS LIMITED-EFM INTERNATIONAL SHARE FUND 4 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13555 (JMP)	66856	\$908,794.04
7	AT&T INC. F/K/A SBC COMMUNICATIONS, INC. ATTN: JAMES W GRUDUS, ESQ. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	09/18/2009	08-13555 (JMP)	17541	\$12,210,968.04	AT&T INC. F/K/A SBC COMMUNICATIONS, INC. ATTN: JAMES W GRUDUS, ESQ. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	06/28/2010	08-13555 (JMP)	66890	\$10,500,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
8	AT&T INC. F/K/A SBC COMMUNICATIONS, INC. ATTN: JAMES W GRUDUS, ESQ. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	09/18/2009	08-13888 (JMP)	17542	\$12,210,968.04	AT&T INC. F/K/A SBC COMMUNICATIONS, INC. ATTN: JAMES W GRUDUS, ESQ. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	06/28/2010	08-13888 (JMP)	66889	\$10,500,000.00
9	BANCA PROFILO S.P.A. CORSO ITALIA, 49 MILAN, 20122 ITALY	09/21/2009	08-13555 (JMP)	22008	\$6,673,659.99*	BANCA PROFILO S.P.A. CORSO ITALIA, 49 MILAN, 20122 ITALY	06/24/2010	08-13555 (JMP)	66886	\$4,741,167.47*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

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**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
10	BANCO BANIF, S.A. ATTN: CRISTINA PORRES DE MATEO/ELENA DIAZ LATORRE PASEO DE LA CASTELLANA, 53 MADRID, 28046 SPAIN	10/28/2009	08-13555 (JMP)	51582	\$0.00*	BANCO BANIF, S.A. ATTN: MS. CRISTINA PORRES DE MATEO / MS. ELENA DIAZ LATORRE PASEO DE LA CASTELLANA, 53 MADRID, 28046 SPAIN	07/28/2010	08-13555 (JMP)	66962	\$488,846,035.00*
	TRANSFERRED TO: CITIGROUP GLOBAL MARKETS INC TRANSFEROR: BANCO BANIF, S.A. ATTN: MARC HEIMOWITZ 390 GREENWICH STREET, 4TH FL NEW YORK, NY 10013				\$38,588,627.50*	TRANSFERRED TO: CITIGROUP GLOBAL MARKETS INC. TRANSFEROR: BANCO BANIF, S.A. ATTN: MARC HEIMOWITZ 390 GREENWICH STREET, 4TH FL NEW YORK, NY 10013				\$38,588,627.50*
	TRANSFERRED TO: BAUPOST GROUP SECURITIES LLC TRANSFEROR: CITIGROUP GLOBAL MARKETS INC C/O ROPES & GRAY LLP ATTN: ADAM REISS NEW YORK, NY 10036-8704				\$129,998,150.00*	TRANSFERRED TO: BAUPOST GROUP SECURITIES LLC TRANSFEROR: CITIGROUP GLOBAL MARKETS INC. C/O ROPES & GRAY LLP ATTN: ADAM REISS NEW YORK, NY 10036-8704				\$129,998.150.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

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**SURVIVING CLAIMS**

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11	BAROSA FIGUEIREDO PENA, CARLOS ALBERTO RUA ANTONIO CAMPOS LT23 LEIRIA, 2490-369 PORTUGAL	10/13/2009	08-13555 (JMP)	38445	\$37,228.79	BAROSA FIGUEIREDO PENA, CARLOS ALBERTO RU ANTONIO CAMPOS LT23 LEIRIA, 2410-369 PORTUGAL	10/28/2009	08-13555 (JMP)	50292	\$37,228.79
12	BAROSA FIGUEIREDO PENA, CARLOS ALBERTO RUA ANTONIO CAMPOS LT23 LEIRIA, 2490-369 PORTUGAL	10/13/2009	08-13555 (JMP)	38446	\$10,203.17	BAROS FIGUEIREDO PENA, CARLOS ALBERTO RUA ANTONIO CAMPOS RT 23 LEIRIA, 2410-369 PORTUGAL	10/28/2009	08-13555 (JMP)	50291	\$10,203.17
13	BAROSA TORRES FIGUEIREDO PENA, ROSA MARIA AV. MARQUES POMBAL, 372-7A LEIRIA, 2410-152 PORTUGAL	10/13/2009	08-13555 (JMP)	38447	\$25,507.92	BAROSA TORRES FIGUEIREDO PENA, ROSA MARIA AV. MARQUES POMBAL, 372-7A LEIRIA, 2410 PORTUGAL	10/28/2009	08-13555 (JMP)	50289	\$25,507.92
14	BAROSA TORRES FIGUEIREDO PENA, ROSA MARIA AV. MARQUES POMBAL, 372-7A LEIRIA, 2410-152 PORTUGAL	10/13/2009	08-13555 (JMP)	38448	\$37,228.79	BAROS TORRES FIGUEIREDO PENA, ROSA MARIA AV. MARQUES POMBAL, 372-7A LEIRIA, 2410-152 PORTUGAL	10/28/2009	08-13555 (JMP)	50290	\$37,228.79

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

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15	BARTOL FAMILY PARTNERSHIP LP 301 BEACON STREET BOSTON, MA 02116	08/07/2009		7689	\$2,090,000.00	BARTOL FAMILY PARTNERSHIP LP ATTN: TORY VALLELY 301 BEACON STREET BOSTON, MA 02116	09/21/2009	08-13555 (JMP)	25425	\$500,000.00
16	BAYERISCHE HYPO-UND VEREINSBANK AG ATTN: MR. WIDO GANZ, MCD1TP ARABELLASTRASSE 12 MUNICH, D-81925 GERMANY	09/21/2009	08-13555 (JMP)	19941	\$28,973,671.00*	UNICREDIT BANK AG ATTN: WIDO GANZ, MCD1TP ARABELLASTRASSE 12 MUNICH, D-81925 GERMANY	02/18/2010	08-13555 (JMP)	66287	\$28,281,363.00*
17	BAZELMANS, MARC C. RUE ALEXIS WILLEM 30 AUDERGHEM, B-1160 BELGIUM	10/28/2009	08-13555 (JMP)	51648	\$17,552.48	BAZELMANS, MARC RUE ALEXIS WILLEM 30 AUDERGHEM, 1160 BELGIUM	11/11/2009	08-13555 (JMP)	65359	\$35,607.50
18	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/29/2009	08-13555 (JMP)	56085	\$150,946.03	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/30/2009	08-13555 (JMP)	57880	\$150,946.03
19	BG BAU BERUFSGENOSSENSCHA FT DER BAUWIRTSCHAFT LORISTRABE 8 MUNICH, 80335 GERMANY	09/23/2009	08-13555 (JMP)	34522	\$372,607.96	BG BAU BERUFSGENOSSENSCHAFT DER BAUWIRTSCHAFT LORISTRASSE 8 MUNICH, 80335 GERMANY	10/22/2009	08-13555 (JMP)	44522	\$372,607.96

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

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20	BLUECREST EMERGING MARKETS FUND LIMITED C/O LEGAL TEAM, BLUECREST CAPITAL MANAGEMENT LLP ATTN: GENERAL COUNSEL 40 GROSVENOR PLACE LONDON, SW1X 7AW UNITED KINGDOM	09/18/2009	08-13555 (JMP)	16503	\$16,155,050.50*	BLUECREST EMERGING MARKETS MASTER FUND LIMITED C/O LEGAL TEAM, BLUECREST CAPITAL MANAGEMENT (UK) LLP ATTN: GENERAL COUNSEL 40 GROSVENOR PLACE LONDON, SW1X 7AW UNITED KINGDOM	06/21/2010	08-13555 (JMP)	66873	\$16,189,425.50
21	BLUECREST STRATEGIC LIMITED C/O LEGAL TEAM, BLUECREST CAPITAL MANAGEMENT LLP ATTN: GENERAL COUNSEL 40 GROSVENOR PLACE LONDON, SW1X 7AW UNITED KINGDOM	09/18/2009	08-13555 (JMP)	16509	\$25,478,284.75*	BLUECREST STRATEGIC LIMITED C/O LEGAL TEAM, BLUECREST CAPITAL MANAGEMENT (UK) LLP ATTN: GENERAL COUNSEL 40 GROSVENOR PLACE LONDON, SW1X 7AW UNITED KINGDOM	06/21/2010	08-13555 (JMP)	66872	\$25,503,284.75
22	BNP PARIBAS GESTION CB-CDS C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND ALAIN KRIEF 14 RUE BERGERE PARIS, 75009 FRANCE	10/06/2009	08-13555 (JMP)	36795	\$2,581,172.52*	BNP PARIBAS GESTION CB- CDS C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND ALAIN KRIEF 14 RUE BERGERE PARIS, 75009 FRANCE	06/22/2010	08-13555 (JMP)	66881	\$2,653,518.79*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
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23	BRIER, BRUCE 131 OAKRIDGE AVENUE SUMMIT, NJ 07901	09/22/2009		31165	\$489,000.00	BRIER, BRUCE 131 OAKRIDGE AVENUE SUMMIT, NJ 07901	09/23/2009	08-13555 (JMP)	34372	\$489,000.00
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24	BUSINESS DEVELOPMENT BANK OF CANADA - CURRENCY OVERLAY C/O FRANCOIS LAURIN, TREASURER 5 PLACE VILLE-MARIE, SUITE 300 MONTREAL, QC H3B 5E7	09/18/2009	08-13555 (JMP)	19447	\$1,088,917.86*	BUSINESS DEVELOPMENT BANK OF CANADA - CURRENCY OVERLAY C/O FRANCOIS LAURIN, TREASURER 5 PLACE VILLE-MARIE, SUITE 300 MONTREAL, QC H3B 5E7 CANADA	06/29/2010	08-13555 (JMP)	66903	\$1,088,917.86
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25	BUSINESS DEVELOPMENT BANK OF CANADA - CURRENCY OVERLAY C/O FRANCOIS LAURIN, TREASURER 5 PLACE VILLE-MARIE, SUITE 300 MONTREAL, QC H3B 5E7	09/18/2009	08-13888 (JMP)	19448	\$1,090,870.98*	BUSINESS DEVELOPMENT BANK OF CANADA - CURRENCY OVERLAY C/O FRANCOIS LAURIN, TREASURER 5 PLACE VILLE-MARIE, SUITE 300 MONTREAL, QC H3B 5E7 CANADA	06/29/2010	08-13888 (JMP)	66904	\$1,088,917.86
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\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
26	CARILLO, DAVID JESUS ALPIZAR MARISSA NAVARRETTE SIERRA CALLE 3 # 380X8Y8B COL. GONZALO GUERRERO YUCATAN, 97118 MEXICO	08/25/2009		9359	\$200,000.00	DAVID JESUS ALPIZAR CARRILLO & MARISSA NAVARRETE SIERRA CALLE 3 # 380X8Y8B COL.LA GUERRERO MERIDA, YUC., 97118 MEXICO	10/27/2009	08-13555 (JMP)	49481	\$200,000.00
27	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/TREASURER 104 S. MAIN STREET GREENVILLE, SC 29601	09/22/2009	08-13555 (JMP)	32000	\$1,452,021.00*	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/ TREASURER 104 SOUTH MAIN STREET GREENVILLE, SC 29601	06/21/2010	08-13555 (JMP)	66877	\$1,020,459.00
28	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/TREASURER 104 S. MAIN STREET GREENVILLE, SC 29601	06/03/2010	08-13888 (JMP)	66754	\$1,020,459.00	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/ TREASURER 104 SOUTH MAIN STREET GREENVILLE, SC 29601	06/21/2010	08-13888 (JMP)	66878	\$1,020,459.00
29	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/ TREASURER 104 SOUTH MAIN STREET GREENVILLE, SC 29601	06/03/2010	08-13555 (JMP)	66793	\$1,020,459.00	CAROLINA FIRST BANK C/O MIKE FOWLER, EVP/ TREASURER 104 SOUTH MAIN STREET GREENVILLE, SC 29601	06/21/2010	08-13555 (JMP)	66877	\$1,020,459.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
30	CARRILLO, DAVID JESUS ALPIZAR MARISSA NAVARRETTE SIERRA CALLE 3 # 380X8Y8B COL. GONZALO GUERRERO , MEXICO	08/25/2009		9360	\$200,000.00	DAVID JESUS ALPIZAR CARRILLO & MARISSA NAVARRETE SIERRA CALLE 3 # 380X8Y8B COL.LA GUERRERO MERIDA, YUC., 97118 MEXICO	10/27/2009	08-13555 (JMP)	49481	\$200,000.00
31	CARVALHO SANTOS, RODRIGO AUGUSTO RUA LEOPOLDO ALMEIDA- 7 B 9 ESQ LISBOA, 1750-137 PORTUGAL	10/22/2009	08-13555 (JMP)	43975	\$74,457.59	RODRIGO AUGUSTO CARVALHO SANTOS RUA LEOPOLDO ALMEIDA, 7B 1ESQ. LISBOA, 1750-137 PORTUGAL	11/02/2009	08-13555 (JMP)	62922	\$74,457.59
32	CASTANEDA SAN ROMAN, HERMINIA SILVIA HERMINIA RAMIREZ CASTANEDA PLATEROS # 102 COL. CARRETAS QUERETARO-QRO, 76050 MEXICO	02/11/2009	08-13555 (JMP)	2698	\$100,000.00	CASTANEDA SAN ROMAN, HERMINIA & SILVA HERMINIA RAMIREZ CASTANEDA PLATEROS # 102, COL. CARRETAS QUERETARO QRO, 76050 MEXICO	10/28/2009	08-13555 (JMP)	50842	\$100,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
33	CASTANEDA SAN ROMAN, HERMINIA SILVIA HERMINIA RAMIREZ CASTANEDA PLATEROS # 102 COL. CARRETAS QUERETARO, QRO 76050 MEXICO	08/11/2009		8002	Undetermined	CASTANEDA SAN ROMAN, HERMINIA & SILVA HERMINIA RAMIREZ CASTANEDA PLATEROS # 102, COL. CARRETAS QUERETARO QRO, 76050 MEXICO	10/28/2009	08-13555 (JMP)	50842	\$100,000.00
34	CASTELLANOS RAMIREZ, HECTOR/ LILLIAM FRANK DE CASTELLANOS & OTHER EFRAIN GONZALES LUNA 2565 COL ARCOS GUADALAJARA JAL, 44100 MEXICO	02/13/2009	08-13555 (JMP)	2752	\$167,000.00	CASTELLANOS RAMIREZ, HECTOR LILLIAM FRANK DE CASTELLANOS AND HECTOR MANUEL CASTELLANOS EFRAIN GONZALES LUNA 2565 COL ARCOS GUADALAJARA JAL, 44100 MEXICO	10/28/2009	08-13555 (JMP)	50682	\$167,000.00
35	CITY OF ZURICH PENSION FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/18/2009	08-13888 (JMP)	19445	\$4,991,918.38*	CITY OF ZURICH PENSION FUND (PENSIONS KASSE STADT ZURICH) C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13888 (JMP)	66855	\$4,787,892.92

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
36	CITY OF ZURICH PENSION FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/18/2009	08-13555 (JMP)	19446	\$4,982,980.75*	CITY OF ZURICH PENSION FUND (PENSIONKASSE STADT ZURICH) C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13555 (JMP)	66868	\$4,787,892.92
37	CLAREN ROAD CREDIT MASTER FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	09/21/2009	08-13555 (JMP)	33445	\$1,096,334.08*	CLAREN ROAD CREDIT MASTER FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	06/28/2010	08-13555 (JMP)	66928	\$986,700.67
38	CLAREN ROAD CREDIT MASTER FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	09/21/2009	08-13888 (JMP)	33446	\$1,096,334.08*	CLAREN ROAD CREDIT MASTER FUND, LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	06/28/2010	08-13888 (JMP)	66927	\$986,700.67

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
39	CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: JAMES FITZGERALD, GENERAL COUNSEL 1114 AVENUE OF THE AMERICAS 29TH FLOOR NEW YORK, NY 10036	09/18/2009	08-13888 (JMP)	17846	\$1,685,228.16*	CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: JAMES FITZGERALD, GENERAL COUNSEL 1114 AVENUE OF THE AMERICAS, 29TH FLOOR NEW YORK, NY 10036	08/10/2010	08-13888 (JMP)	67001	\$1,674,171.53
40	CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: JAMES FITZGERALD, GENERAL COUNSEL 1114 AVENUE OF THE AMERICAS 29TH FLOOR NEW YORK, NY 10036	09/18/2009	08-13555 (JMP)	17848	\$1,685,228.16*	CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: JAMES FITZGERALD, GENERAL COUNSEL 1114 AVENUE OF THE AMERICAS, 29TH FLOOR NEW YORK, NY 10036	08/10/2010	08-13555 (JMP)	67000	\$1,674,171.53
41	CPV/CAP COOP PERSONALVERSICHERU NG C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/18/2009	08-13888 (JMP)	19462	\$3,679,350.30*	CPV/CAP PENSIONSKASSE COOP (FORMERLY KNOWN AS CPV/CAP COOP PERSONALVERSICHERUNG ) C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66902	\$3,462,002.56

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
42	CPV/CAP COOP PERSONALVERSICHERUNG C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/18/2009	08-13555 (JMP)	19463	\$3,672,762.72*	CPV/CAP PENSIONSKASSE COOP (FORMERLY KNOWN AS CPV/CAP COOP PERSONALVERSICHERUNG ) C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66899	\$3,462,002.56
43	CREDIT SUISSE CANDLEWOOD SPECIAL SITUATIONS MASTER FUND LIMITED ATTN: ALLEN GAGE 1 MADISON AVE NEW YORK, NY 10010	09/21/2009	08-13888 (JMP)	22824	\$387,000.00*	CREDIT SUISSE CANDLEWOOD SPECIAL SITUATIONS MASTER FUND LIMITED ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	06/09/2010	08-13888 (JMP)	66808	\$348,300.00
44	CREDIT SUISSE CREDIT STRATEGIES MASTER FUND, LTD. ATTN: ALLEN GAGE 1 MADISON AVE NEW YORK, NY 10010	09/21/2009	08-13888 (JMP)	22833	\$374,379.98*	CREDIT SUISSE CREDIT STRATEGIES MASTER FUND, LTD. ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	06/09/2010	08-13888 (JMP)	66810	\$336,941.97
45	CREDIT SUISSE CREDIT STRATEGIES MASTER FUND, LTD. ATTN: ALLEN GAGE 1 MADISON AVE NEW YORK, NY 10010	09/21/2009	08-13555 (JMP)	22834	\$374,379.98*	CREDIT SUISSE CREDIT STRATEGIES MASTER FUND, LIMITED ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	06/09/2010	08-13555 (JMP)	66809	\$336,941.97

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
46	CREDIT SUISSE GLOBAL INCOME FUND ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	09/21/2009	08-13888 (JMP)	22835	\$888,404.53*	CREDIT SUISSE GLOBAL INCOME FUND ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	04/29/2010	08-13888 (JMP)	66588	\$861,469.66
47	CREDIT SUISSE GLOBAL INCOME FUND ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	09/21/2009	08-13555 (JMP)	22836	\$888,404.53*	CREDIT SUISSE GLOBAL INCOME FUND ATTN: ALLEN GAGE 1 MADISON AVENUE NEW YORK, NY 10010	04/29/2010	08-13555 (JMP)	66587	\$861,469.66
48	DA SILVA COELHO, ANTONIO CHARNECA DO CARVALHAL TURQUEL, 2460-796 PORTUGAL	10/13/2009	08-13555 (JMP)	37636	\$37,228.79	SILVA COELHO, ANTONIO CHARNECA DO CARVALHAL TURQUEL, 2460-796 PORTUGAL	10/26/2009	08-13555 (JMP)	47017	\$37,228.79
49	DEKA INTERNATIONAL S.A., ON BEHALF OF: DEKA-WORLDGARANT PLUS 2/2001 5, RUE DES LABOURS LUXEMBOURG, L-1912 GERMANY	10/30/2009	08-13555 (JMP)	58961	\$2,486,717.42*	DEKA INTERNATIONAL S.A., ON BEHALF OF: DEKA- WORLDGARANT PLUS 2/2011 5, RUE DES LABOURS LUXEMBOURG, 1912 LUXEMBOURG	06/22/2010	08-13555 (JMP)	66879	\$13,921,777.80*

\* - Indicates claim contains unliquidated and/or undetermined amounts

## OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
52	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: CIT GROUP INC. ATTN: MATTHEW WEINSTEIN 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	08/06/2009	08-13555 (JMP)	7579	\$33,228,987.00*	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: CIT GROUP INC. ATTN: MATTHEW WEINSTEIN 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	06/11/2010	08-13555 (JMP)	66829	\$31,500,000.00
53	DUARTE GRACIO, JOSE MANUEL RUA EUG. ARALA PINTO, 13-1D MARINHA GRANDE, 2430 PORTUGAL	10/19/2009	08-13555 (JMP)	41144	\$37,228.79	DUARTE GRACIO, JOSE MANUEL RUA ENG ARALA PINTO, 13- 1 D MARINHA GRANDE, 2430 PORTUGAL	10/22/2009	08-13555 (JMP)	44449	\$37,228.79
54	DUARTE GRACIO, JOSE MANUEL RUA EUG. ARALA PINTO, 13-1D MARINHA GRANDE, 2430 PORTUGAL	10/19/2009	08-13555 (JMP)	41145	\$15,304.75	DUARTE GRACIO, JOSE MANUEL RUA ENG ARALA PINTO, 13- 1 D MARINHA GRANDE, 2430 PORTUGAL	10/22/2009	08-13555 (JMP)	44450	\$15,304.75
55	EUROMOBILIARE INTERNATIONAL FUND - TR FLEX 5 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/17/2009	08-13555 (JMP)	15907	\$4,633,594.56*	EUROMOBILIARE INTERNATIONAL FUND - TR FLEX 5 C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66905	\$4,555,456.42

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
56	EUROMOBILIARE INTERNATIONAL FUND - TR FLEX 5 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/17/2009	08-13888 (JMP)	15908	\$4,633,594.56*	EUROMOBILIARE INTERNATIONAL FUND - TR FLEX 5 C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66912	\$4,555,456.42
57	EUROSAIL-UK 2007-3BL PLC C/O WILMINGTON TRUST SP SERVICES LONDON LIMITED FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	09/22/2009	08-13888 (JMP)	28791	Undetermined	EUROSAIL-UK 2007-3BL PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER FIFTH FLOOR LONDON, EC2M 7JH UNITED KINGDOM	06/10/2010	08-13888 (JMP)	66821	\$221,361,197.33*
58	EUROSAIL-UK 2007-3BL PLC C/O WILMINGTON TRUST SP SERVICES LONDON LIMITED FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	09/22/2009	08-13555 (JMP)	28792	Undetermined	EUROSAIL-UK 2007-3BL PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER FIFTH FLOOR LONDON, EC2M 7JH UNITED KINGDOM	06/10/2010	08-13555 (JMP)	66822	\$221,361,197.33*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
59	FERNANDEZ PINEDA, XIMENA VIRGILIO FERNANDEZ DEL REAL C/ PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48852	\$157,582.82	FERNANDEZ PINEDA, XIMENA VIRGILIO FERNANDEZ DEL REAL C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51789	\$157,582.87
60	FERREIRA SILVA PEREIRA, MANUEL ARMANDO RUA ESTRADA NOVA, 785 ESMORIZ, 3886-456 PORTUGAL	10/23/2009	08-13555 (JMP)	45637	\$148,915.17	FERREIRA SILVA PEREIRA, MANUEL ARMANDO RUA ESTRADA NOVA, 785 ESMORIZ, 3886-456 PORTUGAL	10/30/2009	08-13555 (JMP)	57002	\$148,915.17
61	FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126- 2701	09/18/2009	08-13888 (JMP)	18136	\$541,178.00	FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126-2701	02/25/2010	08-13888 (JMP)	66325	\$902,386.51

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
62	FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126- 2701	09/18/2009	08-13555 (JMP)	18137	\$541,178.00	FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126-2701	02/25/2010	08-13555 (JMP)	66326	\$902,386.51
63	FRANCHISE TAX BOARD, STATE OF CALIFORNIA, SPECIAL PROCEDURES SECTION P.O. BOX 2952 SACRAMENTO, CA 95812- 2952	03/13/2009	08-13555 (JMP)	3331	\$22,329,335.08	STATE OF CALIFORNIA FRANCHISE TAX BOARD SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812- 2952	03/16/2009	08-13555 (JMP)	4098	\$22,329,335.08
64	GALLATIN, RONALD C/O HENNIGAN, BENNETT & DORMAN LLP 865 S. FIGUEROA STREET, SUITE 2900 LOS ANGELES, CA 90017	09/18/2009	08-13555 (JMP)	16577	\$3,399,209.32*	GALLATIN, RONALD C/O HENNIGAN, BENNETT & DORMAN LLP 865 S. FIGUEROA STREET, SUITE 2900 LOS ANGELES, CA 90017	08/10/2010	08-13555 (JMP)	67002	\$3,399,209.32

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
65	GE CORPORATE FINANCIAL SERVICES, AS LOAN SERVICER C/O LATHAM & WATKINS LLP RICHARD LEVY, ESQ WILLIS TOWER, SUITE 5800 CHICAGO, IL 60606	09/21/2009	08-13555 (JMP)	24527	Undetermined	GE CORPORATE FINANCIAL SERVICES, AS LOAN SERVICER C/O LATHAM & WATKINS LLP RICHARD LEVY, ESQ. WILLIS TOWER, SUITE 5800 CHICAGO, IL 60606	05/10/2010	08-13555 (JMP)	66604	\$36,610,533.50
66	GOLDMAN SACHS INTERNATIONAL ATTN: JOHN TRIBOLATI & CAROLINE CARR PETERBOROUGH COURT 133 FLEET STREET LONDON, EC4A 2BB UNITED KINGDOM	09/22/2009	08-13555 (JMP)	26673	\$34,986,408.00*	GOLDMAN SACHS INTERNATIONAL PETERBOROUGH COURT 133 FLEET STREET LONDON, EC4A 2BB UNITED KINGDOM	06/16/2010	08-13555 (JMP)	66854	\$34,469,444.00*
67	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13885 (JMP)	14087	\$108,202,383.62*	GOLDMAN SACHS LENDING PARTNERS LLC C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	06/22/2010	08-13885 (JMP)	66887	\$85,000,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
68	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13555 (JMP)	14088	\$108,202,383.62*	GOLDMAN SACHS LENDING PARTNERS LLC C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	06/22/2010	08-13555 (JMP)	66888	\$85,000,000.00*
69	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS LP C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	09/19/2009	08-13555 (JMP)	19611	\$362,515.85	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS, LP C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	07/09/2010	08-13555 (JMP)	66932	\$174,000.00
70	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS OFFSHORE, LTD C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	09/19/2009	08-13888 (JMP)	19614	\$1,992,372.03	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS OFFSHORE, LTD. C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	07/09/2010	08-13888 (JMP)	66935	\$1,400,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
71	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS LP C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	09/19/2009	08-13888 (JMP)	19616	\$362,515.85	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS, LP C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	07/09/2010	08-13888 (JMP)	66931	\$174,000.00
72	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS OFFSHORE, LTD C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	09/19/2009	08-13555 (JMP)	19618	\$1,992,372.03	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: LUXOR CAPITAL PARTNERS OFFSHORE, LTD. C/O GOLDMAN, SACHS & CO. ATTN: LAUREN DAY NEW YORK, NY 10282-2198	07/09/2010	08-13555 (JMP)	66936	\$1,400,000.00
73	GOMEZ FLORES, MA DE LA PAZ, SALVADOR & MA DEL REFUGIO 945 MCKINNEY MBE MAIL BOX 567 HOUSTON, TX 77002	05/08/2009	08-13555 (JMP)	4198	\$1,000,000.00	GOMEZ FLORES, MA DE LA PAZ & MA DEL REFUGIO CALLE 31 DE MARZO NRO 105 COL. CENTRO LAGOS DE MORENO, JALISCO, 47400 MEXICO	10/29/2009	08-13555 (JMP)	56949	\$1,000,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
74	GUNTHER, HONISCH VELMER STRASSE 93 HIMBERG, 2325 AUSTRIA	10/09/2009	08-13555 (JMP)	37134	\$35,450.00	HONISCH, BRIGITTE VELMER STRASSE 93 HIMBERG, 2325 AUSTRIA	10/26/2009	08-13555 (JMP)	47238	\$35,450.00
75	HAWAI 2 FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	10/06/2009	08-13555 (JMP)	36792	\$4,234,545.39*	HAWAI 2 FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	06/22/2010	08-13555 (JMP)	66883	\$4,354,701.94*
76	HAWAI 2 PEA FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	10/06/2009	08-13555 (JMP)	36791	\$1,553,236.38*	HAWAI 2 PEA FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	06/22/2010	08-13555 (JMP)	66880	\$1,597,309.94*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
77	HAWAI PEA FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	10/06/2009	08-13555 (JMP)	36793	\$2,401,427.36*	HAWAI PEA FUND C/O BNP PARIBAS ASSET MANAGEMENT ATTN: BERNARD GAUME AND STEPHANE IFRAH 14 RUE BERGERE PARIS, 75009 FRANCE	06/22/2010	08-13555 (JMP)	66882	\$2,469,568.62*
78	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	09/21/2009	08-13555 (JMP)	21884	\$4,472,483.00*	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	02/19/2010	08-13555 (JMP)	66312	\$4,078,143.00
79	HENRIQUE CARREIRA RODRIGUES, CARLOS RUA DR. MAGALHAES PESSOA, 11-8A LEIRIA, 2410-131 PORTUGAL	10/16/2009	08-13555 (JMP)	40535	\$25,507.92	CARLOS HENRIQUE CARREIRA RODRIGUES RUA DR. MAGALHAES PESSOA 11-8 A LEIRIA, 2410-131 PORTUGAL	10/27/2009	08-13555 (JMP)	49425	\$25,507.92

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
80	IKANO FUNDS - EUROPEAN HIGH YIELD C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/22/2009	08-13888 (JMP)	28541	\$66,777.74*	IKANO FUNDS - EUROPEAN HIGH YIELD ATTN: STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	07/20/2010	08-13888 (JMP)	66949	\$66,658.18
81	IKANO FUNDS- EUROPEAN HIGH YIELD C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/22/2009	08-13555 (JMP)	28542	\$66,658.18*	IKANO FUNDS - EUROPEAN HIGH YIELD ATTN: STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	07/20/2010	08-13555 (JMP)	66950	\$66,658.18
82	ING PROPRIETARY ALPHA FUND LLC, THE C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	09/10/2009	08-13555 (JMP)	11317	\$669,563.29	ING PROPRIETARY ALPHA FUND, THE LLC C/O ING INVESTMENT MANAGEMENT CO. ATTN: GERALD LINS, GENERAL COUNSEL/ ARMAND APONTE, VICE PRESIDENT AND COUNSEL NEW YORK, NY 100169	05/11/2010	08-13555 (JMP)	66606	\$1,562,038.16*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
83	ING PROPRIETARY ALPHA FUND LLC, THE C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	09/10/2009	08-13888 (JMP)	11318	\$669,563.29	ING PROPRIETARY ALPHA FUND, THE LLC C/O ING INVESTMENT MANAGEMENT CO. ATTN: GERALD LINS, GENERAL COUNSEL/ ARMAND APONTE, VICE PRESIDENT AND COUNSEL NEW YORK, NY 100169	05/11/2010	08-13888 (JMP)	66607	\$1,562,038.16*
84	ISTITUTO BANCARIO SAMMARINESE S.P.A. VIA III SETTEMBRE 99 DOGANA, 47891 SAN MARINO	10/29/2009	08-13555 (JMP)	55149	\$3,967,000.00	ISTITUTO BANCARIO SAMMARINESE S.P.A. VIA III SETTEMBRE 99 DOGANA, 47891 SAN MARINO	06/04/2010	08-13555 (JMP)	66792	\$5,553,800.00
85	INTERNATIONAL INVESTMENT FUNDS, THE - PUTNAM GLOBAL GROWTH EQUITY FUND STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	09/14/2009	08-13555 (JMP)	12312	\$380,210.86*	INTERNATIONAL INVESTMENTS FUNDS, THE -PUTNAM GLOBAL GROWTH EQUITY FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13555 (JMP)	66865	\$380,210.86
86	JURGEN, WITTIG GUSINDEGASSE 13 LAXENBURG, 2361 AUSTRIA	10/09/2009	08-13555 (JMP)	37137	\$14,180.00	WITTIG, JURGEN GUSINDEGASSE 13 LAXENBURG, 2361 AUSTRIA	10/26/2009	08-13555 (JMP)	47235	\$14,180.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
87	KING STREET CAPITAL, L.P. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	19751	\$18,519,942.00*	KING STREET CAPITAL L.P. C/O KING STREET CAPITAL MANAGEMENT, L.L.C. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13555 (JMP)	66965	\$15,646,287.49
88	KING STREET CAPITAL, L.P. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	19771	\$18,519,942.00*	KING STREET CAPITAL L.P. C/O KING STREET CAPITAL MANAGEMENT, L.L.C. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13888 (JMP)	66966	\$15,646,287.49
89	KING STREET CAPITAL, LTD. ATTN: GENERAL COUNSEL C/O KING STREET CAPITAL MANAGEMENT, L.P. 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/18/2009	08-13888 (JMP)	19715	\$46,180,501.00*	KING STREET CAPITAL LTD. C/O KING STREET CAPITAL MANAGEMENT, L.L.C. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13888 (JMP)	66964	\$39,014,884.79

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
90	KING STREET CAPITAL, LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	19717	\$46,180,501.00*	KING STREET CAPITAL LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13555 (JMP)	66963	\$39,014,884.79
91	KING STREET EUROPE MASTER FUND, LTD. C/O KING STREET CAPITAL MANAGEMENT, LLC ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	19719	\$90,624.00*	KING STREET EUROPE MASTER FUND, LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13555 (JMP)	66970	\$76,562.66
92	KING STREET EUROPE MASTER FUND, LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	19746	\$90,624.00*	KING STREET EUROPE MASTER FUND LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13888 (JMP)	66969	\$76,562.66

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
93	KING STREET EUROPE, L.P. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: JOSHUA FELDMAN, GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	19742	\$310,434.00*	KING STREET EUROPE L.P. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13888 (JMP)	66968	\$262,265.07
94	KING STREET EUROPE, L.P. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	19744	\$310,434.00*	KING STREET EUROPE, LP . C/O KING STREET CAPITAL MANAGEMENT, L.L.C. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	07/28/2010	08-13555 (JMP)	66967	\$262,265.07
95	KROGER CO MASTER RETIREMENT TRUST, THE C/O THE KROGER CO ATTN RICHARD MANKA, VP, PENSION INVESTMENT OFFICER 2800 E 4TH AVE HUTCHINSON, KS 67501	09/21/2009	08-13888 (JMP)	26320	\$342,683.81*	KROGER CO. MASTER RETIREMENT TRUST, THE C/O THE KROGER CO ATTN: RICH MANKA, VICE PRESIDENT, PENSION INVESTMENT OFFICER 2800 E. 4TH AVENUE HUTCHINSON, KS 67501	05/11/2010	08-13888 (JMP)	66605	\$330,715.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
96	LCG SELECT OFFSHORE, LTD. C/O M&C CORPORATE SERVICES 309GT UGLAND HOUSE SOUTH CHURCH STREET GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS	09/19/2009	08-13888 (JMP)	19613	\$4,284,902.77	LCG SELECT OFFSHORE, LTD. C/O M&C CORPORATE SERVICES 309GT UGLAND HOUSE, SOUTH CHURCH STREET GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS	07/09/2010	08-13888 (JMP)	66933	\$2,200,000.00
97	LCG SELECT OFFSHORE, LTD. C/O M&C CORPORATE SERVICES 309GT UGLAND HOUSE SOUTH CHURCH STREET GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS	09/19/2009	08-13555 (JMP)	19617	\$4,284,902.77	LCG SELECT OFFSHORE, LTD. C/O M&C CORPORATE SERVICES 309GT UGLAND HOUSE, SOUTH CHURCH STREET GEORGETOWN, GRAND CAYMAN, CAYMAN ISLANDS	07/09/2010	08-13555 (JMP)	66934	\$2,200,000.00
98	LCG SELECT, LLC 767 FIFTH AVENUE, 19TH FLOOR NEW YORK, NY 10153	09/19/2009	08-13888 (JMP)	19615	\$1,019,559.30	LCG SELECT, LLC 767 FIFTH AVENUE, 19TH FLOOR NEW YORK, NY 10153	07/09/2010	08-13888 (JMP)	66937	\$559,000.00
99	LCG SELECT, LLC 767 FIFTH AVENUE, 19TH FLOOR NEW YORK, NY 10153	09/19/2009	08-13555 (JMP)	19619	\$1,019,559.30	LCG SELECT, LLC 767 FIFTH AVENUE, 19TH FLOOR NEW YORK, NY 10153	07/09/2010	08-13555 (JMP)	66930	\$559,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
100	LGT MULTI MANAGER BOND HIGH YIELD (USD) ATTN: STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	09/22/2009	08-13555 (JMP)	28543	\$13,875.09*	LGT MULTI MANAGER BOND HIGH YIELD (USD) C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66910	\$13,875.09
101	LGT MULTI MANAGER BOND HIGH YIELD (USD) ATTN: STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	09/22/2009	08-13888 (JMP)	28544	\$13,899.98*	LGT MULTI MANAGER BOND HIGH YIELD (USD) C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66911	\$13,875.09
102	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD P.O. BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	12/23/2009	08-13899 (JMP)	65997	\$100,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
103	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: NISHI- NIPPON CITY BANK, LTD., THE ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	03/23/2009	08-13888 (JMP)	3550	\$267,150.73	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: NISHI- NIPPON CITY BANK, LTD., THE ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	06/07/2010	08-13888 (JMP)	66796	\$95,374.34
104	MARGARITA, OCTAVIO VELASCO/OCTAVIO VELASCO EFRAIN GONZALEZ LUNA 2565 COLONIA ARCOS GUADALAJARA JAL, 4410 MEXICO	07/29/2009		6655	\$116,000.00	OCTAVIO VELASCO, MARGARITA AND SEVILLA EFRAIN GONZALES LUNA 2565 COLONIA ARCOS GUADALAJARA, JAL, 44100 MEXICO	10/28/2009	08-13555 (JMP)	50683	\$116,000.00
105	MARSH & MCLENNAN COMPANIES INC U.S. RETIREMENT PALN - LONG DURATION FIXED INCOME C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI BOSTON, MA 02109	09/11/2009	08-13888 (JMP)	11415	\$17,499,131.24*	MARSH & MCLENNAN COMPANIES, INC. U.S. RETIREMENT PLAN - LONG DURATION FIXED INCOME C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66907	\$17,307,805.09

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
106	MARSH & MCLENNAN COMPANIES INC U.S. RETIREMENT PLAN - HIGH YIELD ATTN: STEPHEN GIANELLI C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE BOSTON, MA 02109	09/11/2009	08-13555 (JMP)	11413	\$547,451.87*	MARSH & MCLENNAN COMPANIES, INC. U.S. RETIREMENT PLAN - HIGH YIELD C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66900	\$547,451.87
107	MARSH & MCLENNAN COMPANIES INC U.S. RETIREMENT PLAN - HIGH YIELD C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/11/2009	08-13888 (JMP)	11414	\$548,433.80*	MARSH & MCLENNAN COMPANIES, INC. U.S. RETIREMENT PLAN - HIGH YIELD C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66901	\$547,451.87

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
108	MARSH & MCLENNAN COMPANIES INC U.S. RETIREMENT PLAN - LONG DURATION FIXED INCOME C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI BOSTON, MA 02109	09/11/2009	08-13555 (JMP)	11416	\$17,467,800.46*	MARSH & MCLENNAN COMPANIES, INC. U.S. RETIREMENT PLAN - LONG DURATION FIXED INCOME., C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66906	\$17,307,805.09
109	MAXIS CORPORATION ATTN: MR. HIDEO HONMA 2F KOKUSAI- HAMAMATSU BLD. 1-9-18 KAIGAN MINATO- KU TOKYO, 105-0022 JAPAN	10/27/2009	08-13555 (JMP)	50020	\$4,744,283.00*	MAXIS CORPORATION ATTN: MR. HIDEO HONMA 2F KOKUSAI-HAMAMATSU BLD. 1-9-18 KAIGAN MINATO-KU TOKYO, 105-0022 JAPAN	08/12/2010	08-13555 (JMP)	67014	\$4,744,283.00
110	MENDICUTI, ANA MARIA PRECIAT MARIANA MENENDEZ PRECIAT CALLE 6 NO. 59 X 21 PRIVADA REAL MONTECRISTO YUCATAN, MEXICO	08/06/2009		7492	\$150,000.00	PRECIAT DE MENENDEZ, ANA MARIA CALLE 6 NO.59 X 21 PRIVADA REAL MONTECRISTO MERIDA, YUCATAN , 97133 MEXICO	10/28/2009	08-13555 (JMP)	51128	\$148,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
111	MENDICUTI, ANA MARIA PRECIAT / PRECIAT, MARIANA MENENDEZ ANA MARIA PRECIAT MENDICUTI CALLE 6 NO. 59 X 21 PRIVADA REAL MONTECRISTO MERIDA YUCATAN, 97133 MEXICO	02/16/2009	08-13555 (JMP)	2844	\$148,000.00	PRECIAT DE MENENDEZ, ANA MARIA CALLE 6 NO.59 X 21 PRIVADA REAL MONTECRISTO MERIDA, YUCATAN , 97133 MEXICO	10/28/2009	08-13555 (JMP)	51128	\$148,000.00
112	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL NEW YORK, NY 10036	09/22/2009	08-13555 (JMP)	27942	\$76,332,337.00*	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL NEW YORK, NY 10036	06/07/2010	08-13555 (JMP)	66799	\$64,000,000.00*
113	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL NEW YORK, NY 10036	09/22/2009	08-13888 (JMP)	27943	\$76,332,337.00*	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL NEW YORK, NY 10036	06/07/2010	08-13888 (JMP)	66800	\$64,000,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
114	MICHAELS, JEFFREY A. 147 BOULEVARD MOUNTAIN LAKES, NJ 07046	09/17/2009		15728	\$14,070,006.00	MICHAELS, JEFFREY A. 147 BOULEVARD MOUNTAIN LAKES, NJ 07046	07/30/2010		66974	\$14,070,006.00
115	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	09/21/2009	08-13888 (JMP)	24479	\$16,125,640.00*	MILLENIU PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	08/02/2010	08-13888 (JMP)	66978	\$8,000,000.00
116	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	09/21/2009	08-13555 (JMP)	24489	\$16,125,640.00*	MILLENIU PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	08/02/2010	08-13555 (JMP)	66979	\$8,000,000.00
117	MISSOURI STATE EMPLOYEE'S RETIREMENT SYSTEM ATTN: JAKE MCMAHON 907 WILDWOOD DRIVE JEFFERSON CITY, MO 65109	09/16/2009	08-13555 (JMP)	13747	\$3,165,788.85	MISSOURI STATE EMPLOYEE'S RETIREMENT SYSTEM ATTN: JAKE MCMAHON 907 WILDWOOD DRIVE JEFFERSON CITY, MO 65109	07/16/2010	08-13555 (JMP)	66947	\$3,111,310.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
118	MISSOURI STATE EMPLOYEE'S RETIREMENT SYSTEM ATTN: JAKE MCMAHON 907 WILDWOOD DRIVE JEFFERSON CITY, MO 65109	09/16/2009	08-13888 (JMP)	13748	\$3,165,788.85	MISSOURI STATE EMPLOYEE'S RETIREMENT SYSTEM ATTN: JAKE MCMAHON 907 WILDWOOD DRIVE JEFFERSON CITY, MO 65109	07/16/2010	08-13888 (JMP)	66946	\$3,111,310.00
119	MMG BANK CORPORATION 0832-02453 PANAMA, PANAMA	10/29/2009	08-13555 (JMP)	56032	\$200,000.00	MMG BANK CORPORATION 0832-02453 PANAMA, PANAMA	10/30/2009	08-13555 (JMP)	60483	\$200,000.00
120	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46802	\$1,400,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66955	\$1,400,000.00
121	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46809	\$255,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66958	\$255,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
122	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46810	\$370,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66959	\$370,000.00
123	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46811	\$650,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66956	\$650,000.00
124	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46812	\$350,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66954	\$350,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
125	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	10/26/2009	08-13555 (JMP)	46813	\$200,000.00	MONARCH MASTER FUNDING LTD TRANSFEROR: MIGDAL GEMEL PLATINUM LTD. C/O MONARCH ALTERNATIVE CAPITAL LP ATTN: MICHAEL GILLIN NEW YORK, NY 10022	07/22/2010	08-13555 (JMP)	66957	\$200,000.00
126	MORCINEK, VOLKER & IRENE AHRENSFELER DREIECK 16C AHRENSFELDE, 16356 GERMANY	02/04/2009	08-13555 (JMP)	2559	\$12,900.00	MORCINCK, VOLKO AND IRENE AHRENSFELDER DREIECK 16C AHRENSFELDER, 16356 GERMANY	10/19/2009	08-13555 (JMP)	41502	\$6,766.87
127	MORGAN STANLEY & CO. INTERNATIONAL PLC TRANSFEROR: ETOILE KAITO & CO., INC. 25, CABOT SQUARE CANARY WHARF LONDON, E14 4QA UNITED KINGDOM	06/22/2009	08-13555 (JMP)	4934	\$1,892,684.70*	MORGAN STANLEY & CO. INTERNATIONAL PLC TRANSFEROR: ETOILE KAITO & CO., INC. 25, CABOT SQUARE CANARY WHARF LONDON, E14 4QA UNITED KINGDOM	07/06/2010	08-13555 (JMP)	66921	\$1,892,684.70
128	MORRAR, EMAD 12 STORMONT ROAD LONDON, N6 4NL UNITED KINGDOM	09/22/2009	08-13555 (JMP)	31342	\$12,500,000.00	MORRAR, EMAD 12 STORMONT ROAD LONDON, N64NL UNITED KINGDOM	10/07/2009	08-13555 (JMP)	36804	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
129	MOUNT KELLETT MASTER FUND II, LP TRANSFEROR: JPMORGAN CHASE BANK, N.A. C/O MOUNT KELLETT CAPITAL MANAGEMENT LP 623 5TH AVENUE-FLOOR 18 NEW YORK, NY 10022-9139	10/28/2009	08-13555 (JMP)	50308	Undetermined	MOUNT KELLETT MASTER FUND II, LP TRANSFEROR: JPMORGAN CHASE BANK, N.A. C/O MOUNT KELLETT CAPITAL MANAGEMENT LP 623 5TH AVENUE-FLOOR 18 NEW YORK, NY 10022-9139	06/22/2010	08-13555 (JMP)	66884	\$95,822,716.95*
130	NEWTON RE LIMITED ATTN: LINDA HADDLETON HSBC HOUSE, 68 WEST BAY ROAD GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/22/2009	08-13888 (JMP)	27944	\$46,012,983.15*	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON P.O. BOX 1109 GRAND CAYMAN, KY 1-1102 CAYMAN ISLANDS	06/07/2010	08-13888 (JMP)	66802	\$37,500,000.00*
131	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON HSBC HOUSE109 GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	27945	\$46,012,983.15*	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON P.O. BOX 1109 GRAND CAYMAN, KY 1-1102 CAYMAN ISLANDS	06/07/2010	08-13555 (JMP)	66801	\$37,500,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
132	NORTHWEST CHINA OPPORTUNITIES FUND LIMITED ATTN: PAUL POSSINGER C/O PROSKAUER ROSE LLP THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/10/2010	08-13555 (JMP)	67003	\$2,108,178.00	NORTHWEST CHINA OPPORTUNITIES FUND LIMITED C/O PROSKAUER ROSE LLP ATTN: PAUL POSSINGER THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/25/2010	08-13555 (JMP)	67039	\$2,097,549.55
133	NORTHWEST CHINA OPPORTUNITIES FUND LTD. WINSTON AND STRAWN LLP C/O PAUL POSSINGER 35 W. WACKER CHICAGO, IL 60601	12/11/2008	08-13555 (JMP)	1284	\$2,108,178.00	NORTHWEST CHINA OPPORTUNITIES FUND LIMITED C/O PROSKAUER ROSE LLP ATTN: PAUL POSSINGER THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/25/2010	08-13555 (JMP)	67039	\$2,097,549.55
134	NORTHWEST FUND LIMITED WINSTON AND STRAWN LLP 35 W. WACKER CHICAGO, IL 60601	12/11/2008	08-13555 (JMP)	1285	\$3,574,412.00	NORTHWEST FUND LIMITED C/O PROSKAUER ROSE LLP ATTN: PAUL PSSINGER THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/25/2010	08-13555 (JMP)	67038	\$3,556,468.30

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
135	NORTHWEST FUND LIMITED ATTN: PAUL POSSINGER C/O PROSKAUER ROSE LLP THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/10/2010	08-13555 (JMP)	67004	\$3,574,412.00	NORTHWEST FUND LIMITED C/O PROSKAUER ROSE LLP ATTN: PAUL PSSINGER THREE FIRST NATIONAL PLAZA CHICAGO, IL 60602	08/25/2010	08-13555 (JMP)	67038	\$3,556,468.30
136	OOSTERWIJK, P.G.J., MR. J.C. VAN HATTUMWEG 102 AMSTELVEEN, 1187 ZP NETHERLANDS	10/27/2009		48724	\$74,855.00	OOSTERWIJK, P.G.J. J.C. VAN HATTEMWEG 102 AMSTELVEEN, 1187 ZP NETHERLANDS	05/03/2010	08-13555 (JMP)	66597	\$70,755.00
137	OPTIMUM FUND TRUST- OPTIMUM FIXED INCOME FUND C/O DELAWARE INVESTMENTS 2005 MARKET STREET ATTN: MICHAEL E. DRESNIN, ASSISTANT VICE PRESIDENT AND LEGAL COUNSEL ASSISTANT VICE PRESIDENT AND LEGAL COUNSEL PHILADELPHIA, PA 19103-7094	09/14/2009	08-13555 (JMP)	11933	\$302,619.00	OPTIMUM FUND TRUST- OPTIMUM FIXED INCOME FUND C/O DELAWARE INVESTMENTS ATTN: MICHAEL E. DRESNIN, ASSISTANT VICE PRESIDENT AND LEGAL COUNSEL ONE COMMERCE SQUARE PHILADELPHIA, PA 19103- 7094	06/04/2010	08-13555 (JMP)	66778	\$302,631.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
138	OPTIMUM FUND TRUST- OPTIMUM FIXED INCOME FUND C/O DELAWARE MANAGEMENT COMPANY ATTN: MICHAEL E. DRESNIN, ASSISTANT VICE PRESIDENT & LEGAL COUNSEL ONE COMMERCE SQUARE ONE COMMERCE SQUARE PHILADELPHIA, PA 19103	09/14/2009	08-13888 (JMP)	11943	\$302,619.00	OPTIMUM FUND TRUST- OPTIMUM FIXED INCOME FUND C/O DELAWARE MANAGEMENT COMPANY ATTN: MICHAEL E. DRESNIN, ASSISTANT VICE PRESIDENT AND LEGAL COUNSEL ONE COMMERCE SQUARE PHILADELPHIA, PA 19103- 7094	06/04/2010	08-13888 (JMP)	66767	\$302,631.00
139	PAULSON ADVANTAGE MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13555 (JMP)	65812	\$229,478.03	PAULSON ADVANTAGE MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13555 (JMP)	67008	\$186,692.26
140	PAULSON ADVANTAGE MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13888 (JMP)	65818	\$229,478.03	PAULSON ADVANTAGE MASTER LTD. C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13888 (JMP)	67012	\$186,692.26

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
141	PAULSON ADVANTAGE PLUS MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13555 (JMP)	65807	\$1,972,979.77	PAULSON ADVANTAGE PLUS MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13555 (JMP)	67018	\$1,641,439.75
142	PAULSON ADVANTAGE PLUS MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF T HE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13888 (JMP)	65813	\$1,972,979.77	PAULSON ADVANTAGE PLUS MASTER LTD. C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13888 (JMP)	67010	\$1,641,439.75
143	PAULSON CREDIT OPPORTUNITIES MASTER II LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13888 (JMP)	65810	\$1,913,934.24	PAULSON CREDIT OPPORTUNITIES MASTER II LTD C/O PAULSON & CO., INC ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13888 (JMP)	67019	\$1,582,568.25

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
144	PAULSON CREDIT OPPORTUNITIES MASTER II LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13555 (JMP)	65811	\$1,913,934.24	PAULSON CREDIT OPPORTUNITIES MASTER II LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13555 (JMP)	67011	\$1,582,568.25
145	PAULSON CREDIT OPPORTUNITIES MASTER LTD C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13555 (JMP)	65809	\$2,958,221.34	PAULSON CREDIT OPPORTUNITIES MASTER LTD. C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13555 (JMP)	67009	\$2,506,123.99
146	PAULSON CREDIT OPPORTUNITIES MASTER LTD. C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	12/02/2009	08-13888 (JMP)	65808	\$2,958,221.34	PAULSON CREDIT OPPORTUNITIES MASTER LTD. C/O PAULSON & CO. INC. ATTN: LEGAL DEPARTMENT 1251 AVENUE OF THE AMERICAS, 50TH FLOOR NEW YORK, NY 10020	08/12/2010	08-13888 (JMP)	67013	\$2,506,123.99



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
147	PEREZ SEIJAS, JOSE & LOPEZ LOPEZ, JULIA FRANCISCO GUTIERREZ, JUAN ARAOZ & RUEDA ABOGADOS CASTELLANA 164 MADRID, 28046 SPAIN	10/30/2009	08-13555 (JMP)	60502	Undetermined	PEREZ SEIJAS, JOSE AND JULIA LOPEZ LOPEZ C/O JUAN FRANCISCO GUTIERREZ IGLESIAS ARAOZ & RUEDA ABOGADOS, PASEO DE LA CASTELLANA NO 164 ENTREPLANTA 2 A MADRID, 28046 SPAIN	11/23/2009	08-13555 (JMP)	65686	\$72,819.29
148	PINES EDGE VALUE INVESTORS LTD. C/O PINE RIVER CAPITAL MANAGEMENT L.P. 601 CARLSON PARKWAY, STE. 330 MINNETONKA, MN 55305	11/02/2009	08-13555 (JMP)	61531	\$5,000,000.00	PINE EDGE VALUE INVESTORS LTD. C/O SEWARD & KISSEL LLP ATTN: RONALD L. COHEN, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	07/12/2010	08-13555 (JMP)	66944	\$7,121,000.00*
149	PLAINFIELD DIRECT INC. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	09/21/2009	08-13888 (JMP)	33470	\$3,413,620.00*	PLAINFIELD DIRECT INC. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	07/09/2010	08-13888 (JMP)	66945	\$3,100,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
150	PUTERMAN, SAMUEL C/O DAVID M. BUCKNER, ESQ. KOZYAK TROPIN & THROCKMORTON, P.A. 2525 PONCE DE LEON, 9TH FLOOR CORAL GABLES, FL 33134	02/02/2009	08-13555 (JMP)	2502	\$70,000,000.00	PUTERMAN, SAMUEL C/O DAVID M. BUCKNER, ESQ. KOZYAK TROPIN & THROCKMORTON, P.A. 2525 PONCE DE LEON, 9TH FLOOR MIAMI, FL 33134	09/22/2009		30674	\$70,000,000.00
151	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13555 (JMP)	23694	\$2,855,681.05*	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2 C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/14/2010	08-13555 (JMP)	66838	\$2,214,125.33
152	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2 C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13888 (JMP)	23698	\$2,860,803.09*	PUTNAM WORLD TRUST - PUTNAM GLOBAL FIXED INCOME ALPHA FUND S2 C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/14/2010	08-13888 (JMP)	66839	\$2,214,125.33

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
153	PUTNAM WORLD TRUST - PUTNAM TOTAL RETURN FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13555 (JMP)	23652	\$1,267,957.86*	PUTNAM WORLD TRUST - PUTNAM TOTAL RETURN FUND C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/14/2010	08-13555 (JMP)	66842	\$1,258,187.52
154	PUTNAM WORLD TRUST- PUTNAM TOTAL RETURN FUND C/O PUTNAM INVESTMENTS ATTENTION : STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/21/2009	08-13888 (JMP)	23671	\$1,270,232.11*	PUTNAM WORLD TRUST - PUTNAM TOTAL RETURN FUND C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/14/2010	08-13888 (JMP)	66843	\$1,258,187.52
155	RAMIREZ, HECTOR CASTELLANOS/ LILLIAN FRANK DE CASTELLANOS HECTOR MANUEL CASTELLANOS FRANK EFRAIN GONZALES LUNA 2565 COL ARCOS GUADALAJARA JALISCO,	07/29/2009		6648	\$167,000.00	CASTELLANOS RAMIREZ, HECTOR LILLIAN FRANK DE CASTELLANOS AND HECTOR MANUEL CASTELLANOS EFRAIN GONZALES LUNA 2565 COL ARCOS GUADALAJARA JAL, 44100 MEXICO	10/28/2009	08-13555 (JMP)	50682	\$167,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
156	REGIONE MARCHE, SERVIZIO PROGRAMMAZIONE, BILANCIO E POLITICHE COMUNITARIE VIA GENTILE DA FABRIANO 9 ANCOMA, 60125 ITALY	09/18/2009	08-13888 (JMP)	17797	\$72,417,742.50*	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DE FABRIANO 9 ANCONA, 60125 ITALY	08/09/2010	08-13888 (JMP)	66999	\$68,099,212.19
157	REGIONE MARCHE, SERVIZIO PROGRAMMAZIONE, BILANCIO E POLITICHE COMUNITARIE VIA GENTILE DA FABRIANO 9 ANCOMA, 60125 ITALY	09/18/2009	08-13555 (JMP)	17853	\$72,417,742.50*	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DA FABRIANO 9 ANCONA, 60125 ITALY	08/09/2010	08-13555 (JMP)	66998	\$68,099,212.19
158	ROMAO, LUIS FRANCISO BARRADAS RUA DR. HENRIQUE MARTINS GOMES 20 1 ESQ LISBOA, 1600-447 PORTUGAL	10/09/2009	08-13555 (JMP)	37320	\$69,572.76	ROMAO, LUIS FRANCISCO BARRADAS RUA DR. HENRIQUE MARTINS GOMES 20 1 ESQ LISBOA, 1600-441 PORTUGAL	11/05/2009	08-13555 (JMP)	64856	\$69,572.76

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
159	RUDOLF, KIND PERLASGASSE 20 BIEDERMANNSDORF, 2362 AUSTRIA	10/09/2009	08-13555 (JMP)	37139	\$28,360.00	KIND, RUDOLF PERLASGASSE 20 BIEDERMANNSDORF, 2362 AUSTRIA	10/26/2009	08-13555 (JMP)	47231	\$28,360.00
160	SANTA LUCIA, S.A., COMPANIA DE SEGUROS C/O BIRD & BIRD (SPAIN) LLP ATTN: JOSE LUIS LORENTE HOWELL C/O JORGE JUAN, 8 - 1ST PLANTA MADRID, 28001 SPAIN	09/30/2009	08-13555 (JMP)	35585	\$7,121,500.00	SANTA LUCIA, S.A., COMPANIA DE SEGUROS C/O BIRD & BIRD (SPAIN) LLP ATTN: JOSE LUIS LORENTE HOWELL C/ JORGE JUAN, 8 - 1. PLANTA MADRID, 28001 SPAIN	10/28/2009	08-13555 (JMP)	51505	\$7,121,500.00
161	SARDIS, JEFFREY 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/21/2009		26073	\$1,200,000.00*	SARDIS, JEFFREY & LAUREN SARDIS 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		26347	\$1,200,000.00*
162	SARDIS, JEFFREY 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/21/2009		26074	\$1,200,000.00*	SARDIS, JEFFREY & LAUREN SARDIS 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		26347	\$1,200,000.00*
163	SARDIS, JEFFREY AND LAUREN 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/18/2009		65950	\$1,200,000.00*	SARDIS, JEFFREY & LAUREN SARDIS 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		26347	\$1,200,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
164	SCHWEIGER, KARL ECKERMANNSTR. 15 MUNCHEN, D-80689 GERMANY	10/20/2009	08-13555 (JMP)	42595	\$29,236.97	SCHWEIGER, KARL, DR. JUR. ECKERMANNSTR. 15 MUNCHEN, D-80689 GERMANY	08/02/2010	08-13555 (JMP)	66980	\$29,236.97
165	SEI INSTITUTIONAL INTERNATIONAL TRUST INTERNATIONAL FIXED INCOME FUND ATTN: DAVID F. MCCANN 1 FREEDOM VALLEY DRIVE P.O. BOX 1100 OAKS, PA 19456	09/21/2009	08-13555 (JMP)	26123	\$8,782,871.00	SEI INSTITUTIONAL INTERNATIONAL TRUST INTERNATIONAL FIXED INCOME FUND ATTN: DAVID F. MCCONN 1 FREEDOM VALLEY DRIVE OAKS, PA 19456	08/04/2010	08-13555 (JMP)	66983	\$382,871.00
166	SEI INSTITUTIONAL INTL TRUST INTERNATIONAL FIXED INCOME FUND RECORD CURRENCY MGMT LIMITED MORGAN HOUSE MADEIRA WALK WINDSOR, BERKSHIRE, SL4 IEP UNITED KINGDOM	09/21/2009	08-13888 (JMP)	26128	\$8,782,871.00	SEI INSTITUTIONAL INTERNATIONAL TRUST INTERNATIONAL FIXED INCOME FUND DAVID MCCONN 1 FREEDOM VALLEY DRIVE OAKS, PA 19456	08/04/2010	08-13888 (JMP)	66982	\$382,871.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
167	SILVA FEIST, MARIA ALEXANDRA C G RUA CIDADE DE VISEAU, NO. 67 PAREDE, 2775-393 PORTUGAL	10/05/2009	08-13555 (JMP)	36197	\$86,965.96	MARIA ALEXANDRA C G SILVA FEIST RUA CIDADE DE VISEAU, NO. 67 PAREDE, 2775-393 PORTUGAL	10/19/2009	08-13555 (JMP)	41355	\$86,965.96
168	SILVER LAKE CREDIT FUND, L.P. ATTN: ROSS WEINER, ESQ. ONE MARKET PLAZA STEUART TOWER, 10TH FLOOR, SUITE 1000 SAN FRANCISCO, CA 94105	09/17/2009	08-13555 (JMP)	15156	\$721,628.06*	SILVER LAKE CREDIT FUND, L.P. ATTN: ROSS WEINER, ESQ. ONE MARKET PLAZA STEUART TOWER, 10TH FLOOR, SUITE 1000 SAN FRANCISCO, CA 94105	07/06/2010	08-13555 (JMP)	66920	\$692,779.00*
169	SILVER LAKE CREDIT FUND, L.P. ATTN: ROSS WEINER, ESQ. ONE MARKET PLAZA STEUART TOWER, 10TH FLOOR, SUITE 1000 SAN FRANCISCO, CA 94105	09/17/2009	08-13888 (JMP)	15158	\$721,628.06*	SILVER LAKE CREDIT FUND, L.P. ATTN: ROSS WEINER, ESQ. ONE MARKET PLAZA STEUART TOWER, 10TH FLOOR, SUITE 1000 SAN FRANCISCO, CA 94105	07/06/2010	08-13888 (JMP)	66919	\$692,779.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
170	SOLAR INVESTMENT GRADE CBO I LTD ATTN: GLOBAL CORPORATE TRUST- SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	09/22/2009	08-13555 (JMP)	31102	\$10,089,187.70	SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST-SOLAR INVESTMENT GRADE CBO I, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	07/02/2010	08-13555 (JMP)	66916	\$10,175,302.00
171	SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST- SOLAR INVESTMENT GRADE CBO I, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	09/22/2009	08-13888 (JMP)	31103	\$10,089,187.00*	SOLAR INVESTMENT GRADE CBO I, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST-SOLAR INVESTMENT GRADE CBO I, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	07/02/2010	08-13888 (JMP)	66917	\$10,175,302.66

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
172	SOLAR INVESTMENT GRADE CBO II, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST - SOLAR INVESTMENT GRADE CBO III, LTD 601 TRAVIS, 16TH FLOOR 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	09/22/2009	08-13888 (JMP)	31069	\$4,036,280.30	SOLAR INVESTMENT GRADE CBO II, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST-SOLAR INVESTMENT GRADE CBO II, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	07/02/2010	08-13888 (JMP)	66915	\$4,065,113.62
173	SOLAR INVESTMENT GRADE CBO II, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST - SOLAR INVESTMENT GRADE CBOII, LTD. 601 TRAVIS, 16TH FLOOR 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	09/22/2009	08-13555 (JMP)	31070	\$4,036,280.30	SOLAR INVESTMENT GRADE CBO II, LTD THE BANK OF NEW YORK TRUST COMPANY, AS TRUSTEE ATTN: GLOBAL CORPORATE TRUST - SOLAR INVESTMENT GRADE CBO II, LTD 601 TRAVIS, 16TH FLOOR HOUSTON, TX 77002	07/02/2010	08-13555 (JMP)	66914	\$4,065,113.62

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
174	STRATEGIC GLOBAL FUND - MORTGAGE SECURITIES (PUTNAM) FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/17/2009	08-13888 (JMP)	15323	\$1,197,972.16*	STRATEGIC GLOBAL FUND MORTGAGE SECURITIES (PUTNAM) FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/10/2010	08-13888 (JMP)	66823	\$1,195,827.29
175	STRATEGIC GLOBAL FUND - MORTGAGE SECURITIES (PUTNAM) FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/17/2009	08-13555 (JMP)	15324	\$1,195,827.29*	STRATEGIC GLOBAL FUND MORTGAGE SECURITIES (PUTNAM) FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/10/2010	08-13555 (JMP)	66824	\$1,195,827.29

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
176	STRATEGIC VALUE MASTER FUND, LTD TRANSFEROR: HSBC SECURITIES JAPAN LIMITED C/O STRATEGIC VALUE PARTNERS, LLC 100 WEST PUTNAM AVENUE GREENWICH, CT 06830	10/23/2009	08-13555 (JMP)	45391	\$5,691,092.82	STRATEGIC VALUE MASTER FUND, LTD. C/O STRATEGIC VALUE PARTNERS, LLC ATTENTION: ALAN J. CARR 100 WEST PUTNAM AVENUE GREENWICH, CT 06830	06/09/2010	08-13555 (JMP)	66806	\$5,691,092.82
177	SUN AMERICA SERIES TRUST - INTL GROWTH AND INCOME PORTFOLIO C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/15/2009	08-13555 (JMP)	12799	\$995,339.55*	SUNAMERICA SERIES TRUST - INTERNATIONAL GROWTH AND INCOME PORTFOLIO C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13555 (JMP)	66908	\$995,339.55

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**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
178	SUN AMERICA SERIES TRUST - INTL GROWTH AND INCOME PORTFOLIO C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	09/15/2009	08-13888 (JMP)	12800	\$997,124.82*	SUNAMERICA SERIES TRUST - INTERNATIONAL GROWTH AND INCOME PORTFOLIO C/O PUTNAM INVESTMENTS ATTENTION: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/29/2010	08-13888 (JMP)	66909	\$995,339.55
179	SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	09/22/2009	08-13888 (JMP)	33124	\$19,480,670.00	SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	08/12/2010	08-13888 (JMP)	67006	\$16,848,276.50
180	SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	09/22/2009	08-13893 (JMP)	33147	\$9,712,440.00	SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	08/12/2010	08-13893 (JMP)	67015	\$9,436,086.47

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
181	SUN LIFE ASSURANCE COMPANY OF CANADA(US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	09/22/2009	08-13555 (JMP)	30676	\$5,273,110.00	SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	08/12/2010	08-13555 (JMP)	67007	\$2,364,362.97
182	TAMER, ALEJANDRO AV. CORRIENTES 587 3 ""0"" BUENOS AIRES, 1043 ARGENTINA	10/20/2009	08-13555 (JMP)	42692	\$199,430.19	TAMER, ALEJANDRO AVENIDA CORRIENTES 587- 3 PISO BUENOS AIRES, 1043 ARGENTINA	11/02/2009	08-13555 (JMP)	61533	\$199,401.79*
183	THE INTERNATIONAL INVESTMENT FUNDS- PUTNAM GLOBAL VALUE EQUITY FUND C/O PUTNAM INVESTMENTS ONE POST OFFICE SQUARE ATTN: STEPHEN GIANELLI BOSTON, MA 02109	09/14/2009	08-13888 (JMP)	12123	\$380,892.82*	INTERNATIONAL INVESTMENTS FUNDS, THE -PUTNAM GLOBAL GROWTH EQUITY FUND C/O PUTNAM INVESTMENTS ATTN: STEPHEN GIANELLI ONE POST OFFICE SQUARE BOSTON, MA 02109	06/17/2010	08-13888 (JMP)	66864	\$380,210.86

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
184	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BROOKDALE SENIOR LIVING INC ATTN: MATHEW ROSENCRANS 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	09/21/2009	08-13899 (JMP)	26209	\$1,687,097.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BROOKDALE SENIOR LIVING ATTN: MATHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901	08/04/2010	08-13899 (JMP)	66981	\$1,628,986.95
185	TOBACCO SETTLEMENT FINANCING CORPORATION C/O K & L GATES LLP ATTN: EUNICE RIM, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	09/18/2009	08-13888 (JMP)	18990	\$119,690,196.70*	TOBACCO SETTLEMENT FINANCING CORPORATION C/O K & L GATES LLP ATTN: ROBERT N. MICHAELSON, ESQ., EUNICE RIM, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	06/15/2010	08-13888 (JMP)	66853	\$135,085,150.43
186	TOBACCO SETTLEMENT FINANCING CORPORATION C/O K & L GATES LLP ATTN: EUNICE RIM, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	09/18/2009	08-13555 (JMP)	18991	\$119,690,196.70*	TOBACCO SETTLEMENT FINANCING CORPORATION C/O K & L GATES LLP ATTN: ROBERT N. MICHAELSON, ESQ., EUNICE RIM, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	06/15/2010	08-13555 (JMP)	66852	\$135,085,150.43

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
187	TODAKA MINING CO LTD. 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	10/30/2009	08-13555 (JMP)	57932	\$8,337,965.54	TODAKA MINING CO., LTD. 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66875	\$8,337,965.54
188	TODAKA MINING CO, LTD. 6-7 GONOMOTOMACHI TSUKUMI CITY OITA PREF,, JAPAN	10/30/2008	08-13555 (JMP)	429	\$9,672,858.00	TODAKA MINING CO., LTD. 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66874	\$10,571,653.12
189	TODAKA MINING CO., LTD. 6-7 GONOMOTO-MACHI TSUKUMI CITY OITA PREF, JAPAN	11/24/2008	08-13555 (JMP)	899	\$10,136,078.58	TODAKA MINING CO., LTD. 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66874	\$10,571,653.12
190	TODAKA RYUKEISHA CO, LTD. 6-7 GONOMOTOMACHI, TSUKUMI CITY OITA PREF, JAPAN	10/30/2008	08-13555 (JMP)	430	\$3,426,445.00	TODAKA RYUKEISHA CO., LTD 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66876	\$3,705,762.48

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
191	TODAKA RYUKEISHA CO., LTD. 6-7, GOUNOMOTO- MACHI TSUKUMI, OITA, 879-2471 JAPAN	10/30/2009	08-13555 (JMP)	59171	\$3,705,762.48	TODAKA RYUKEISHA CO., LTD 6-7 GOUNOMOTO-MACHI TSUKUMI-OITA, JAPAN	06/21/2010	08-13555 (JMP)	66876	\$3,705,762.48
192	U.S. BANK NATIONAL ASSOCIATION ATTN: JOHN STERN US BANCORP CENTER BC- MN- N18T MINNEAPOLIS, MN 55402	09/21/2009	08-13555 (JMP)	24591	\$11,639,914.21*	U.S. BANK NATIONAL ASSOCIATION JOHN STERN US BANCORP CENTER BC-MN-N18T MINNEAPOLIS, MN 55402	06/18/2010	08-13555 (JMP)	66870	\$11,985,726.67*
193	U.S. BANK NATIONAL ASSOCIATION ATTN: JOHN STERN US BANCORP CENTER BC- MN- H18T MINNEAPOLIS, MN 55402	09/21/2009	08-13888 (JMP)	24592	\$11,639,914.21*	U.S. BANK NATIONAL ASSOCIATION JOHN STERN US BANCORP CENTER BC-MN-H18T MINNEAPOLIS, MN 55402	06/18/2010	08-13888 (JMP)	66871	\$11,985,726.67*
194	VAN DE VEN, P.J.A. RENIER SNIEDERSLAAN 9 ES WAAIRE, 5582 NETHERLANDS	10/27/2009		49533	\$86,795.00*	VAN DE VEN, P.J.A. RENIER SNIEDERSLAAN 9 ES WAAIRE, 5582 NETHERLANDS	10/29/2009		55153	\$75,673.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
195	VARDE INVESTMENT PARTNERS, L.P. TRANSFEROR: SEA PORT GROUP SECURITIES, LLC ATTN: KATHY C. RICKE 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437	10/30/2009	08-13555 (JMP)	58101	\$3,128,970.06	VARDE INVESTMENT PARTNERS, L.P. C/O BROWN RUDNICK LLP ATTN: HOWARD STEEL, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	06/08/2010	08-13555 (JMP)	66803	\$2,706,170.00*
196	VARDE INVESTMENT PARTNERS, L.P. TRANSFEROR: SEA PORT GROUP SECURITIES, LLC ATTN: KATHY C. RICKE 8500 NORMANDALE LAKE BLVD, STE 1500 MINNEAPOLIS, MN 55437	10/30/2009	08-13555 (JMP)	58102	\$1,450,010.52	VARDE INVESTMENT PARTNERS, L.P. C/O BROWN RUDNICK LLP ATTN: HOWARD STEEL, ESQ. SEVEN TIMES SQUARE NEW YORK, NY 10036	06/08/2010	08-13555 (JMP)	66803	\$2,706,170.00*
197	VICENTE MICO RAUSELL, JUAN AV. BURJASOT 29 BIS, PUERTA 26 A VALENCIA, 46009 SPAIN	10/26/2009	08-13555 (JMP)	47002	Undetermined	MICO RAUSELL, JUAN VICENTE AV. BURJASOT 29 BIS, PUERTA 26 A VALENCIA, 46009 SPAIN	12/01/2009	08-13555 (JMP)	65790	Undetermined
198	WEBER, ANDREW 43 DRAYCOTT PLACE FLAT 1 LONDON, SW3 2SH UNITED KINGDOM	09/02/2009	08-13555 (JMP)	10089	\$1,571,911.35	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	07/14/2010	08-13555 (JMP)	66939	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
199	WEBER, ANDREW 43 DRAYCOTT PLACE FLAT 1 LONDON, SW3 2SH UNITED KINGDOM	09/08/2009	08-13555 (JMP)	10710	\$1,571,911.35	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	07/14/2010	08-13555 (JMP)	66942	\$1,571,911.35
200	WEBER, ANDREW 43 DRAYCOTT PLACE, FLAT 1 LONDON, SW3 2SH UNITED KINGDOM	09/17/2009	08-13555 (JMP)	14788	\$71,434.67	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	07/14/2010	08-13555 (JMP)	66938	\$71,434.67
201	WEBER, ANDREW 43 DRAYCOTT PLACE, FLAT 1 LONDON, SW3 2SH UNITED KINGDOM	08/05/2009	08-13555 (JMP)	7444	\$32,829.00	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	07/14/2010	08-13555 (JMP)	66940	\$32,829.00
202	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	09/22/2009	08-13555 (JMP)	29891	\$17,996,276.25*	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	08/05/2010	08-13555 (JMP)	66986	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
203	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	09/22/2009	08-13555 (JMP)	30108	\$30,832,626.36*	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	08/05/2010	08-13555 (JMP)	66985	Undetermined
204	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	09/22/2009	08-13888 (JMP)	30115	\$30,832,626.36*	WELLS FARGO & COMPANY ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	08/05/2010	08-13888 (JMP)	66987	Undetermined
205	WELLS FARGO BANK NA ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	09/22/2009	08-13555 (JMP)	30109	\$33,242,273.96*	WELLS FARGO BANK, NATIONAL ASSOCIATION ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	08/05/2010	08-13555 (JMP)	66988	Undetermined
206	WELLS FARGO BANK, N.A ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	09/22/2009	08-13888 (JMP)	30114	\$33,242,273.96*	WELLS FARGO BANK, NATIONAL ASSOCIATION ATTN: ERIC F. JOHNSON 550 CALIFORNIA STREET, 14TH FLOOR SAN FRANCISCO, CA 94104	08/05/2010	08-13888 (JMP)	66989	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 38: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
207	WERNER, HANS-PETER GEORGENBADSTR. 26 NENKIRCH, 01904 GERMANY	10/13/2009	08-13555 (JMP)	37644	\$21,906.00	WERNER, HANS-PETER DR GEORGENBADSTR. 26 NENKIRCH, 01904 GERMANY	12/01/2009	08-13555 (JMP)	65792	\$21,906.00
208	WU MEI CHU SYLVIA FLAT G, 39/F, BLOCK 16 OCEAN SHORES, 88 O KING ROAD TIU KENG LENG, TSEUNG KWAN O KOWLOON, HONG KONG	10/13/2009	08-13555 (JMP)	38039	\$275,000.00*	WU MEI CHU, SYLVIA ROOM G, 3917, BLK 16, OCEAN SHORES 88 O KING ROAD, TIU KENG LENG TSEUNG KWAN O, N.T., HONG KONG	12/28/2009	08-13555 (JMP)	66023	\$275,000.00*
					<b>TOTAL</b>					
					<b>\$2,035,186,434.21</b>					

\* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----X		

**ORDER GRANTING DEBTORS' THIRTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the thirty-eighth omnibus objection to claims, dated September 13, 2010 (the "Thirty-Eighth Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Amended and Superseded Claims on the basis that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Thirty-Eighth Omnibus Objection to Claims; and due and proper notice of the Thirty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-Eighth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirty-Eighth Omnibus

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Thirty-Eighth Omnibus Objection to Claims.

Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Thirty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claim, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors’ rights to object to

the Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Thirty-Eighth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases (the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that notwithstanding any other provision of this Order, a Surviving Claim shall be deemed timely filed to the extent it appropriately amended, in accordance with applicable law, and superseded, directly or indirectly, a claim that had been timely filed; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2010  
New York, New York

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UNITED STATES BANKRUPTCY  
JUDGE